

**REMARKS/ARGUMENTS**

Reconsideration of this application and entry of this Amendment are solicited. Claims 20, 21 and 23-26 will be pending in the application subsequent to entry of this Amendment. In this response applicants propose to direct their claims to the seven formulations listed in the Table of page 2 of Mr. Kometani's declaration made June 6, 2006 which was submitted with an Amendment on June 7, 2006.

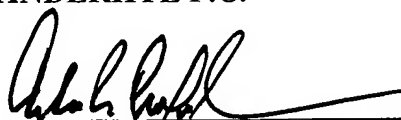
More specifically, claim 23 is directed to formulations A, B, C, D in which the polyol is a polyether polyol and all four of the isocyanates are employed while amended claim 26 is directed to the formulations E, F and G in which the polyol is a polyester polyol, polymer polyol or flame retardant polyol and the isocyanate is MDI prepolymer. As a consequence of these amendments claims 19 and 22 have been canceled and the dependency of claims 20 and 21 adjusted to depend from amended claim 26.

These amendments direct the claims to subject matter which is the subject of studies conducted by Mr. Kometani as depicted in the seven formulations given on page 2 of his declaration and throughout the text of the declaration as well. The amended claims are consistent with the evidence presented and applicants request favorable consideration of these claims.

Respectfully submitted,

**NIXON & VANDERHYE P.C.**

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